



A Guide to the
Office of the
Comptroller of the Treasury

Justin P. Wilson
Comptroller of the Treasury

April 2013



**STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY**

State Capitol
Nashville, Tennessee 37243-9034
Phone (615) 741-2501

The Comptroller of the Treasury is a constitutional officer elected by a joint vote of both Houses of the General Assembly for a two-year term. State law prescribes the Comptroller's duties, which include the audit of state and local governmental entities and participation in the general financial and administrative management and oversight of state government. The Comptroller also is a member of various committees, boards and authorities of state government.

To better acquaint you with our office and its staff, we are providing this publication which highlights the responsibilities of each division. You may also find information about our divisions, programs, and services on our website at www.comptroller.tn.gov/.

Sincerely,

A handwritten signature in black ink that reads "Justin P. Wilson". The signature is written in a cursive style with a long vertical line extending downwards from the end of the name.

Justin P. Wilson

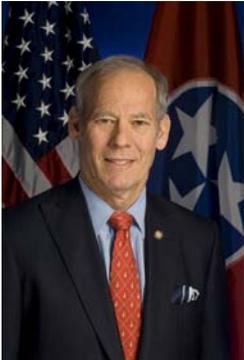
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Abbreviations:

CAE: Certified Assessment Evaluator
CCTS: Certified Corporate Trust Specialist
CGA: Certified General Appraiser (Real Estate)
CFE: Certified Fraud Examiner
CGFM: Certified Government Financial Manager (AGA)
CGFOT: Certified Governmental Finance Officer (TX)
CIA: Certified Internal Auditor
CISA: Certified Information Systems Auditor
CPA: Certified Public Accountant
JD: Juris Doctor (law degree)
MAOM: Master of Art in Organizational Management
MBA: Master in Business Administration
M.Ed.: Master in Education
MPA: Master in Public Administration
MSSW: Master of Science in Social Work
MSW: Master of Social Work
PhD: Doctor of Philosophy
MPPA: Master of Public Policy and Administration

Comptroller of the Treasury



Justin P. Wilson, JD
Comptroller
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As the state prospered and thousands of settlers moved into Tennessee in the early 1800s, the need grew for law and order and government. Taxes were not always levied – or collected – equitably by appointed or elected state and local officials.

To ensure state and local financial integrity, as well as bring a sense of order to the state's finances, the General Assembly approved legislation¹ in January 1836 to create the Tennessee Comptroller of the Treasury.

Although legislation created the office and spelled out the Comptroller's duties, it would be 34 years before the Comptroller of the Treasury would become a constitutionally required position. In 1870, the Tennessee Constitution² added the Comptroller as a constitutional officer appointed for the state, by the joint vote of both Houses of the General Assembly. The constitution states the Comptroller shall hold office for two years.

The General Assembly elected Major Daniel Graham of Rutherford County as the state's first Comptroller in 1836. He served until 1843.

Justin P. Wilson, of Nashville, Tennessee, was elected Tennessee's 34th Comptroller of the Treasury on January 15, 2009. He was re-elected on January 9, 2013 to a third term.

Prior to his election, Mr. Wilson was a partner in the law firm of Waller Lansden Dortch and Davis. He served as commissioner of the Department of Environment and Conservation and as deputy to the governor for policy under former Governor Don Sundquist. He is a graduate of Stanford University, Vanderbilt University School of Law, and New York University. He is an adjunct professor of law at Vanderbilt Law School.

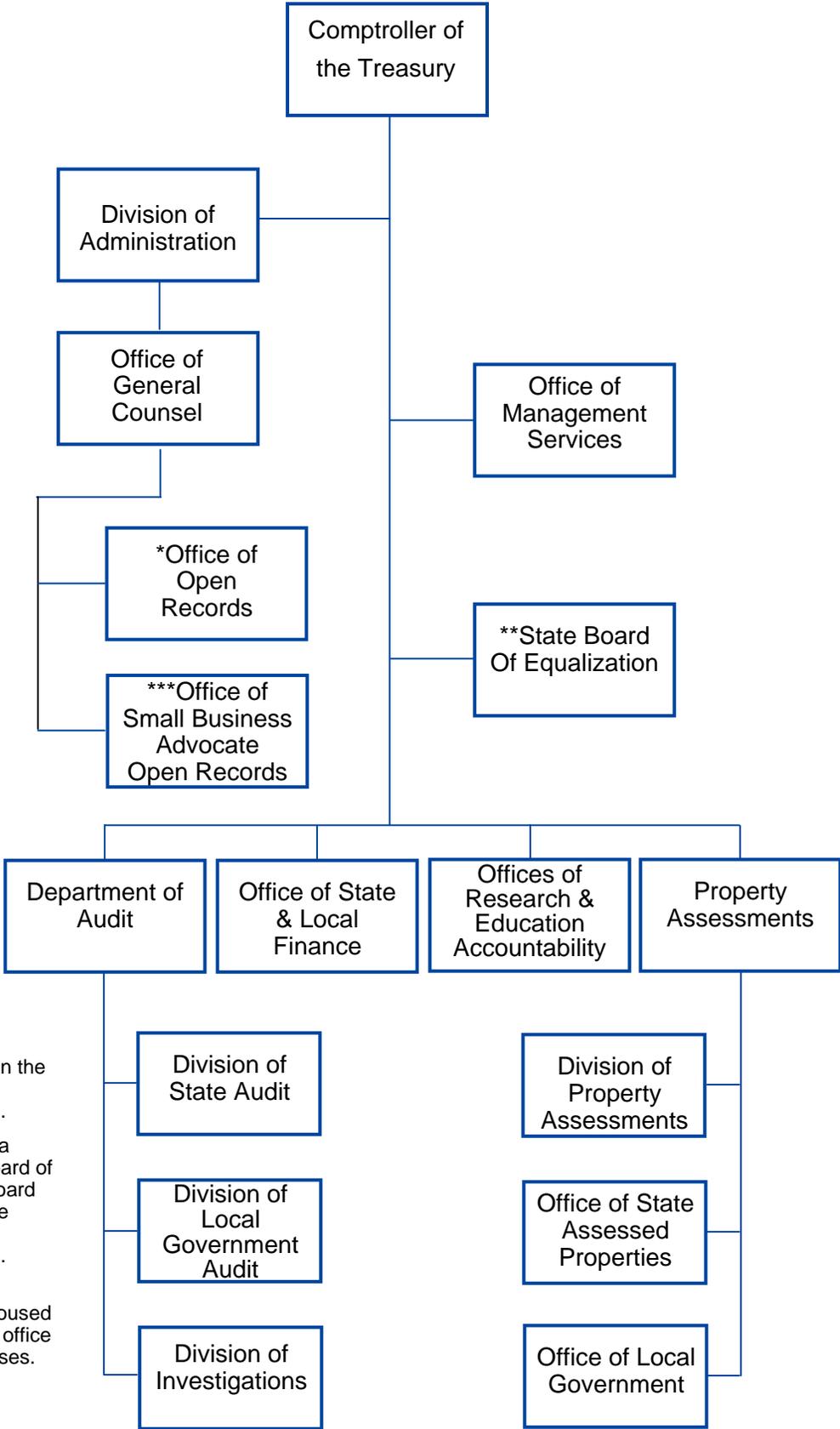
He is married with four children.

[Comptroller of the Treasury](#)

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¹ Chapter 12, Public Acts of the 1835-36 Tennessee General Assembly
² 1870 Tennessee Constitution, Article VII, Section 3

Comptroller of the Treasury Organizational Chart



* The Office of Open Records is housed within the Comptroller's office for administrative purposes.

** The Comptroller is a member of the State Board of Equalization, and the Board staff is housed within the Comptroller's office for administrative purposes.

*** The Office of Small Business Advocate is housed within the Comptroller's office for administrative purposes.

Mission Statement / Core Ideology

Mission

To improve the quality of life for all Tennesseans by making government work better.

Core Values

- **Honesty and Integrity**
We must be honest in all we do and say in order to reflect the highest degree of integrity.
- **Accuracy and Reliability**
The work we produce must be relevant, correct, professional and objective. Decision makers and their publics must be able to depend on our work.
- **Accountability**
We must accept personal responsibility for the work we each perform and the office must take organizational responsibility for the work we collectively perform.

Purpose

Our purpose is to serve the people of Tennessee by:

- Contributing to the protection of the public trust and promoting the public interest,
- Enhancing effective public policy decisions at all levels of government, and
- Fulfilling operational and oversight responsibilities as may be assigned with the highest possible degree of excellence, efficiency and effectiveness.

Administrative Functions

Division of Administration

Boards and Commissions

Office of General Counsel

Office of Management Services

Offices of Research and Education Accountability

Division of Administration



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The Division of Administration provides direction, coordination and supervision to the various divisions of the Comptroller's Office.

The Chief of Staff is responsible for the overall management of the Office of the Comptroller of the Treasury, which comprises 11 divisions. In addition to holding responsibility for all divisional operations within the Office, the Chief of Staff serves as liaison to the Tennessee General Assembly and their constituents.

Division of Administration

First Floor, State Capitol
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(615) 741-2501, Fax (615) 741-7328

Public Finance

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Division of Administration continued

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Tennessee Tower
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(615) 253-2668, Fax (615) 741-4472

Legislative Projects & Research

505 Deaderick Street, Suite 1700
James K. Polk Building
Nashville, Tennessee 37243-1402
(615) 401-7744,

Boards and Commissions

The Comptroller of the Treasury is a member of more than 38 committees, boards and commissions which gives the Comptroller considerable knowledge and influence in the financial management of the state.

Comptroller Boards and Commissions

Advisory Council on State Procurement
Tennessee Housing Development Agency
Basic Education Program Review Committee
Board of Claims
Chairs of Excellence Endowment Fund
Council on Children's Mental Health [Care]
Council on Pension and Insurance
Emergency Communications Board
TN Governor's Council on Physical Fitness and Health
Tennessee Alliance for Fitness and Health
Health Services and Development Agency
Information System Council
Judicial Information System and Advisory Committee
Local Government Corporation
Procurement Commission
Public Records Commission
State Board of Equalization
State Building Commission
State Capitol Commission
State Funding Board
State Insurance Committee
Local Education Insurance Committee
Local Government Insurance Committee
State Trust of Tennessee
TN Advisory Commission on Intergovernmental Relations
TN Baccalaureate Education System Trust
TN Broadband Task Force
TN Consolidated Retirement System, Board of Trustees
TN Higher Education Commission
TN Highway Official Certification Board
TN Interagency Cash Flow Committee
TN Local Development Authority
TN State Bond Authority
TN Student Assistance Corporation
TRICOR Board Certification
Tuition Guaranty Fund Board
Utility Management Review Board
Water and Waste Financing Board

Office of General Counsel



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The General Counsel is the chief legal officer to the Comptroller of the Treasury and coordinates the legal affairs of the Comptroller's Office. The General Counsel's office provides legal guidance to all the divisions of the Comptroller's Office, serves as liaison with the Office of the Attorney General and Reporter and provides legal representation in judicial and administrative litigation.

[Office of General Counsel](#)

505 Deaderick Street, Suite 1700
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Nashville, Tennessee 37243-1402
(615) 401-7786, Fax (615) 532-7776

[Office of Small Business Advocate](#)

The Office of Small Business Advocate serves as a point of contact to state government for Tennessee's small business owners. The office provides information and answers questions for owners of businesses with 50 or fewer employees. The office may act as a mediator to help resolve issues involving small businesses and state departments and agencies. The Office of Small Business Advocate is housed within the Comptroller's Office for administrative purposes and is administratively attached to the Office of General Counsel.

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smallbusiness.advocate@cot.tn.gov

[Office of Open Records](#)

The Office of Open Records Counsel serves as the contact for citizens, media and local government that have concerns about the accessibility of records that are subject to the Tennessee Public Records Act (T.C.A. 10-7-501 et. seq.). The office assists citizens in obtaining public records from local government by guiding them to correct offices/officials and working with them to resolve disputes regarding access to public records. The office promotes education and awareness of the public records laws as well as works closely with the Advisory Committee on Open Government. The office is housed within the Comptroller's Office for administrative purposes and is administratively attached to the Office of General Counsel.

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The Office of Management Services (OMS) provides administrative and support services to the Comptroller's divisions. Services include:

- budgetary and financial management,
- business administration management,
- human resources management, and
- Information technology management.

OMS provides administrative and support services to other State agencies:

- control and procurement oversight services

The office assists the Comptroller in policy and contract matters, as well as provides procurement oversight and staff support as a member of the following boards and commissions:

Melinda Parton

- State Building Commission
- Board of Standards/Procedures Commission
- Advisory Council on State Procurement

Rusty Lacy

- Local Government Corporation (LGC)
- Information Systems Council

Terry Mason

- Board of Claims

Office of Management Services

505 Deaderick Street, Suite 1400
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Nashville, Tennessee 37243-1402
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Offices of Research and Education Accountability



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The Offices of Research and Education Accountability (OREA) provide the General Assembly with objective and reliable policy research.

OREA publishes reports designed to serve as resource documents for legislators and legislative staff. Recent report topics include teacher compensation, virtual education, and methamphetamine production.

During the legislative session, OREA provides staff support for legislative committees, analyzes the state budget, and monitors legislation. OREA also prepares fiscal note support forms which are used by Fiscal Review Committee staff to produce fiscal notes.

OREA staff members represent the Comptroller on several committees and commissions, including the Tennessee Advisory Commission on Intergovernmental Relations (TACIR), the Basic Education Program (BEP) Review Committee, and the Tennessee Higher Education Commission.

[Offices of Research and Education Accountability](#)

505 Deaderick Street, Suite 1700
James K. Polk Building
Nashville, Tennessee 37243-1402
(615) 401-7866, Fax (615) 532-9237

Audit Functions

Department of Audit

Division of State Audit

Division of Local Government Audit

Division of Investigations

Department of Audit



**Richard Norment, CGFM,
CIA**

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Comptroller for the
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Tennessee is a leader in government accountability. The Department of Audit is responsible for informing tax payers of a governmental entity's financial position, compliance with applicable statutes, grant agreements, rules and regulations, and/or its past record of efficiency and effectiveness.

The Department of Audit¹ is comprised of three divisions:

- Division of State Audit,
- Division of Local Government Audit
- Division of Investigations

Considered a post-audit agency, the department audits an entity's financial statements and an entity's compliance with applicable statutes, rules and regulations at the end of a fiscal period. The department may also audit an entity for efficiency and effectiveness to ensure proper stewardship of resources.

The Department of Audit performs its audits in accordance with government auditing standards generally accepted in the United States of America as set forth by the Comptroller General of the United States in *Government Auditing Standards* (Yellow Book).

The Department of Audit provides a toll-free hotline² for reporting fraud, waste and abuse of government funds and property. Allegations relate to a wide range of entities, including municipalities, counties, state agencies and departments.

State agencies and citizens are encouraged to report fraud, waste, or abuse in state and local government. Anyone wanting to make a notification may do so by contacting the Comptroller's Fraud, Waste, and Abuse Hotline at **1-800-232-5454** or by submitting the notification electronically [online](#).

Agencies receiving community grant funds are required to prominently display signs calling attention to the hotline. Agencies may call the hotline, 1-800-232-5454, for a display sign.

Local government officials are also responsible for reporting³ potential matters of fraud, waste and abuse to the Comptroller's Office.

[Fraud, waste and abuse hotline:](#)

1-800-232-5454

[Department of Audit annual reports are online.](#)

¹ In 1937, the General Assembly created the Department of Audit within the Comptroller's office.

² Hotline required since 1983.

³ TCA Section 8-4-503

Division of State Audit



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The Division of State Audit aids the legislature in ensuring that state government is accountable to the citizens of Tennessee. State Audit conducts financial and compliance audits, performance audits, and special studies to provide the General Assembly, governor and citizens of Tennessee with objective information about the state's financial condition and the performance of the state's agencies and programs.

In addition to auditing, the division reviews and comments on exposure drafts of professional organizations' pronouncements and conducts technical research and training. The division assists the Comptroller in the formulation of state policy and regulations, either by consulting with representatives of state agencies or by submitting comments about proposed policies and procedures.

State Audit is organized into four audit groups:

- **Financial and Compliance Audit Group**
This group is responsible for auditing functional areas of departments, agencies and institutions of state government as well as federally sponsored programs in accordance with the Single Audit Act. Through the Comprehensive Annual Financial Report and other audits, the group determines whether financial operations are conducted properly, whether financial reports are presented fairly, and whether the organization has complied with applicable laws, regulations and grant agreements.
- **Medicaid/TennCare Audit Group**
Under an agreement with the Department of Finance and Administration, this group provides audit, rate-setting and consulting services for the Medicaid nursing facility program and TennCare. The group also audits state health insurance plans.
- **Information Systems Audit Group**
Information systems audit personnel, provide data retrieval and review of information systems.

Division of State Audit continued

- **Performance Audit Group**

The Sunset performance audit group conducts performance audits to provide information on the efficiency and effectiveness of government programs in accordance with the Governmental Entity Review Law. The group also audits state agency strategic plans, performance measures and performance-based budgets in accordance with the Tennessee Governmental Accountability Act.

The risk-based performance audit group conducts audits based on identification of risks in state-wide process and programs or agency-specific operations and activities.

To request a State Audit report, call (615) 401-7897.

[Reports are also online.](#)

Division of State Audit

505 Deaderick Street, Suite 1500
James K. Polk Building
Nashville, Tennessee 37243-1402
(615) 401-7897, Fax (615) 532-2765

Division of Local Government Audit



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The Division of Local Government Audit is responsible for the annual audits of Tennessee's 95 counties.¹ Division staff currently conduct audits in 89 of those counties. Audits in the remaining six counties are conducted by private Certified Public Accountants (CPAs). County audits include the various offices, departments and entities of county government.

This division ensures that municipalities, public internal school funds, certain quasi-governmental entities, utility districts, housing authorities, charter schools, and certain nonprofit and for profit organizations receiving funds from the State of Tennessee are audited as required by state statute.² These audits are performed by CPAs.

The staff assigned to audit the counties is divided into four geographical areas: east, mid-east, middle and west. Each area has an audit manager responsible for audit planning and staff supervision for the county audits assigned to that area. Additionally, information system audit staff are assigned to each area and perform general and application control reviews.

The division approves contracts for the audits conducted by CPAs. Division staff review audit reports and selected audit working papers of CPAs for compliance with generally accepted government auditing standards, reporting requirements, state and federal statutes, and certain standards prescribed by the Comptroller of the Treasury. These contracted audits include Tennessee's 343 municipalities; 104 municipal-related entities; 140 quasi-governmental entities; 183 utility districts; 142 public internal school funds; 46 charter schools; 85 housing authorities; 3 housing authority-related entities; and 326 nonprofit and for profit organizations. The division also approves audit contracts and reviews audit reports of 13 special school districts and about 276 county related boards, agencies, commissions and authorities.

The division also provides requested assistance and appropriate information to citizens, auditors, public officials and policy makers at all levels of government. This includes offering technical advice in the design and installation of accounting systems and maintenance of accounting records; assisting with the interpretation of laws; and providing advice to resolve problems with financial administration.

¹ TCA Section 4-3-304

² TCA Section 6-56-105

Division of Local Government Audit continued

An employee of the division serves as staff to the:

- Water and Wastewater Financing Board (WWFB)
- Utility Management Review Board (UMRB)

The division also provides accounting expertise to the boards while the office of General Counsel provides legal assistance.

Water and Wastewater Financing Board (WWFB)

The WWFB supports municipal water and sewer enterprises by ensuring the legislative objective that public water and wastewater systems are self-supporting. Local water and sewer enterprises that fail these tests are placed under the jurisdiction of the WWFB, which requires those systems to take appropriate actions to correct any deficiencies that may exist. The Board annually establishes the maximum water loss percentage.

Utility Management Review Board (UMRB)

The UMRB supports natural gas, water and wastewater public utility districts by assuring that they are financially self-supporting and by requiring appropriate action by those districts that have financial or technical deficiencies. The Board also acts as liaison for complaints by utility district customers, authorizes the creation of new utility districts and manages ouster proceedings for utility district commissioners related to fraud, attendance or training. The Board annually establishes the maximum water loss percentage.

Division of Local Government Audit

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Division of Investigations



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The Division of Investigations, as provided by state law, investigates allegations of fraud, waste and abuse in state and local governments and other publicly-funded entities within the State of Tennessee. These investigations provide a basis, where applicable, for prosecutorial or administrative agencies to pursue criminal, civil, and/or administrative actions.

The division reports the results of its investigations, including significant internal control and compliance deficiencies noted during the investigations, to the appropriate parties.

The division also provides requested assistance and appropriate information to citizens, auditors, public officials and policy makers at all levels of government, other state departments and agencies, law enforcement and prosecutorial agencies and other interested parties.

The division has two units, Special Investigations and Financial & Compliance Investigations.

Special Investigations conducts investigations with strong indications of fraud present and a substantial potential for criminal prosecution.

Financial & Compliance Investigations conducts investigations which support the financial and compliance audit report timelines of State Audit and Local Government Audit. More routine indicators of fraud are present. These cases may result in criminal prosecution.

Investigations

Division of Investigations
Suite 1600 James K. Polk Building
505 Deaderick Street
Nashville, TN 37243-1402
Phone (615)401-7907, Fax (615)532-4499

Property Tax Functions

Division of Property Assessments

Office of State Assessed Properties

Office of Local Government, GIS / Mapping

Division of Property Assessments



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The Division of Property Assessments ensures effective administration of Tennessee's property tax. Working with county assessors, trustees, county mayors, register of deeds and county commissioners, the division:

- assists in reappraisal programs,
- provides data processing services and
- administers the tax relief program.

Reappraisal

The division assists counties with reappraisal programs and monitors performance of property characteristic review performed by property assessors. ¹Reappraisal occurs in each county on a four-year, five-year, or six-year cycle which includes an on-site review of each parcel of real property. Between reappraisals the division conducts ratio studies to determine the overall level of appraisal within each county.

Personal Property

The assessment of tangible personal property is governed by Tennessee statutes and the assessment of commercial and industrial tangible personal property rules adopted by the State Board of Equalization. The rules call for personal property to be appraised based on original cost method of valuation while state law² establishes depreciation schedules for determining value.

Tax Relief

State law provides for property tax relief for low-income elderly, disabled homeowners and disabled veteran homeowners or their surviving spouses. This is a state program funded by appropriations authorized by the Legislature. Tax collecting officials, including county trustees, receive applications from taxpayers who may qualify. The Tax Relief section processes these applications and determines eligibility for the program. Each year over 100,000 individuals receive benefits from this \$25,000,000 plus program.

Training

Providing educational opportunities in property tax assessments, the Division of Property Assessments administers the Assessment Certification and Education Program for Assessors and their staff.

Information Technology Services

Computer Assisted Mass Appraisal (CAMA) System

Property tax assessments made by county assessors are maintained on state computer systems for 85 of Tennessee's counties.³ These centrally managed systems provide consistency and a sound methodology of appraisal for property tax purposes at a reasonable cost to local government. The Division of Property Assessments is in the process of migrating counties to a new state-of-the-art appraisal system.

Select parcel data is available [online](#).

Property Tax Billing

The Division of Property Assessments provides tax billing services at a reasonable cost to counties and cities whose property tax records are maintained on the state's computer system.

[Online Tax Relief Information](#)

[Division of Property Assessments](#)

505 Deaderick Street, Suite 1400
James K. Polk Building
Nashville, Tennessee 37243-1402
(615) 401-7737, Fax (615) 741-3888

¹ TCA Section 67-5-1601

² TCA Section 67-5-903

³ Bradley, Davidson, Hamilton, Knox, Montgomery, Rutherford, Shelby, Sumner, Unicoi, and Williamson counties use locally managed appraisal systems.

Office of State Assessed Properties



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The Office of State Assessed Properties conducts annual appraisals, assessments and audits of public utility and transportation properties.¹ These assessments are certified to counties, cities and other taxing jurisdictions for billing and collection of property taxes.

The office appraises the following:

- commercial airlines and airfreight companies holding a common carrier certificate,
- barge line companies,
- privately-owned electric, electric cooperative and gas companies,
- interstate natural gas and products pipeline companies,
- power companies including hydroelectric, steam, atomic or other types for the transmission of power,
- private railcar and railroad companies,
- motor bus and motor carrier companies,
- telephone companies including cellular, telephone cooperative and wireless management companies² and
- water and sewer companies regulated by the Tennessee Regulatory Authority.

The office has been assigned the responsibility of administering the Telecommunications Ad Valorem Tax Reduction Fund.³

[Office of State Assessed Properties](#)

414 Union Street, Suite 1120
Nashville, Tennessee 37243-1402
(615) 741-0140, Fax (615) 741-0142

¹ TCA Section 67-5-1301

² To assist with assessment, wireless telecommunications service providers or others who construct new wireless communications towers must submit a registration form to the office regarding the site. This is pursuant to TCA Section 65-21-116. The registration form is at www.comptroller.state.tn.us/sap/tower.htm.

³ TCA Section 67-6-222

Office of Local Government



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The Office of Local Government develops and uses Geographic Information Systems (GIS) technology to assist the Division of Property Assessments and local assessors of property in daily operations. GIS is also used to assist local governments with redistricting. The Office of Local Government serves as the liaison to the U.S. Census Bureau's Local Redistricting Data Program. Using census data, the office produces digital maps, as well as publishes county commission districts and voting precinct maps.

Using GIS technology, various statistics, maps and reports are generated to support legislative research projects. The Office of Local Government is actively involved with the implementation of the statewide GIS program, technical support, training, and map maintenance for local governments.

GIS Analysis/Development/Redistricting

As specialists in geo-spatial data, this group works to translate complex GIS technology into useful and easy solutions for county redistricting purposes. This section also maintains county voting precinct maps.

GIS/Mapping

The GIS/Mapping section assists Tennessee's counties with maintenance of property ownership maps. Assisting the counties with their maintenance requires GIS technicians to digitally edit and save updates using a Geographic Information System. Parcel data created in this system can be shared with the assessment community and other interested parties having a need to access assessment attributes and spatial data.

The parcel maps contain information on property boundaries, parcel identifiers, property location and size of parcel. Other physical features on the property map include highway systems, creeks, trees and building structures. Property ownership maps are an integral part of the assessment process and are used in determining assessment values used by state and local assessment officials.

View commission district and precinct maps [online](#).

View parcel data [online](#).

Office of Local Government **GIS/Mapping**

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Property Tax Appeals and Reappraisals

State Board of Equalization

State Board of Equalization



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The State Board of Equalization establishes policy and provides quasi-judicial review of property tax assessments, rates and exemptions. The Board consists of the governor, the commissioner of revenue, the state comptroller, state treasurer, secretary of state and two others appointed by the governor.

Specific tasks of the Board include:

- reviews assessments of public utility and common carrier companies as initially assessed by the Office of State Assessed Properties,
- establishes rules, policies, manuals and guidelines for property tax assessments on the basis of studies and recommendations by staff and the Division of Property Assessments,
- establishes reappraisal schedules and reviews reappraisal plans,
- reviews and acts upon applications for property tax exemption for religious, charitable and similar uses of property,
- reviews certified tax rate calculations received from local jurisdictions and monitors compliance with the certified tax rate law,
- prepares studies and reports of property tax statistics, including the biennial appraisal ratio study and the annual tax aggregate report with the assistance of the Division of Property Assessments,
- reviews applications for taxpayer agent registration and
- assures compliance with the annual fiscal summary reporting due from lessees of industrial development boards and health, housing and educational facility boards.

The Board staff accomplishes these tasks under the general direction of the Board, and is housed within the Comptroller's office for administrative purposes.

[State Board of Equalization](#)

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Governmental Finance

Office of State and Local Finance

Office of State and Local Finance



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The Office of State and Local Finance is the office that manages the capital functions for state and local governments.

The Office of State and Local Finance serves as staff for the:

- Tennessee State Funding Board
- Tennessee Local Development Authority
- Tennessee State School Bond Authority

Tennessee State Funding Board

The Tennessee State Funding Board issues all state general obligation debt. The Funding Board is authorized to make loans from the highway fund to local governments to finance the relocation of utility lines in connection with Department of Transportation road expansion projects, to loan funds to the State Veterans Homes Board for care facilities for Tennessee veterans and has certain funding authority pursuant to the County Correctional Facilities Incentives Act for county correctional projects. It also approves Other Post Employment Benefit (OPEB) trusts for local governments.

Tennessee Local Development Authority (TLDA)

The TLDA is authorized to issue debt to provide loans to:

- local governments for water and sewer projects and for capital works projects,
- counties for equipment used by county or volunteer fire departments and
- airport authorities and municipal airports.

With current interest rates ranging from 0% to 3%, the Authority makes loans to local governments, utility districts and authorities for wastewater and drinking water facilities through the State Revolving Loan Programs. In addition, the Authority is responsible for the approval of loans to local governments from the Transportation State Infrastructure Fund, a \$2 million revolving loan fund for transportation projects throughout the state.

Tennessee State School Bond Authority (TSSBA)

The TSSBA is authorized to issue debt to finance higher education facilities for state universities and community colleges. Pursuant to federal law, the TSSBA has also issued Qualified Zone Academy Bonds and Qualified School Construction Bonds for qualifying local governments to construct, rehabilitate and renovate public school facilities and for equipment purchases.

Office of State and Local Finance continued

Local Government Financial Assistance

The Office approves certain debt obligations and budgets of local governments and assists with other debt and financial management issues including:

- debt management to determine that debt proposals and annual budgets for certain cities, counties, utility districts and emergency communication districts meet statutory requirements,
- assists in the selection of and approves certain local government investments,
- debt information reporting for any debt issued by local entities and
- approves local and metropolitan government budgets prior to the budgets becoming official.

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